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EXCISE DEPARTMENT

NOTIFICATION

The 27th January, 2025

S.R.O.No.118/2025 — In exercise of the powers conferred by Section 90 of the Odisha Excise Act, 2008, (Odisha Act 10 of 2013), the State Government do hereby make the following rules further to amend the Odisha Excise Rules, 2017, namely: —

1. Short title and commencement. —

- (1) These rules may be called the Odisha Excise (Amendment) Rules, 2024.
- (2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Excise Rules, 2017 (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), after clause (b), the following clause shall be inserted, namely: —

"(ba) "Bhang" means leaves, or small stalks of the Indian Hemp Plant (*Cannabis Sativa*):".

3. In the said rules, in rule 91,—

- (i) in sub-rule (1), for the table, the following table, shall be substituted, namely:-

Table

| SI No. | Period of transit | Maximum percent of wastage allowed |
|---------------|--|---|
| (1) | (2) | (3) |
| (2) | For a journey of not greater duration than five days | 0.5 percent |
| (3) | For a journey of duration exceeding five days, but not exceeding twenty days | 0.1 percent per day of the journey |
| (4) | For a journey of duration exceeding twenty days | 2.0 percent |

- (ii) in sub-rule (4) for the words "by the Collector of the district in which the distillery or the warehouse is situated from which the spirit was dispatched" the words "by the Collector of the district in which the manufacturer or bottling unit or

licensee or warehouse placing consignment for spirit is situated" shall be substituted.

4. in the said rules, after rule 96, the following rule shall be inserted, namely: ---

"96A. Installation, use and maintenance of electronic devices used for measurement of spirit both by volume and strength at a foreign liquor or India made foreign liquor manufacturing and/or Bottling Unit as well as in a Brewery.-

- (1) There shall be two mass flow meters at a foreign liquor or India made foreign liquor manufactory, one for receipt of over proof spirit and the other for bottling of portable foreign liquor of desired strength and measure.
- (2) There shall be radar-based level transmitters to be fitted on all the storage vats, reduction vats and blending vats to record the level of spirit stored in these tanks:
Provided that Beer manufacturers need not require to install as it is not suitable because of the presence of a layer of foam in BBT.
- (3) There shall be two sensor based electronic bottle counters at a foreign liquor/or India made foreign liquor or/Beer manufactory. The first one shall be installed on the bottling line just after the automatic filling unit and the second one shall be on the same line just after the Excise Adhesive Label (EAL) applicator used for affixation of EAL. The Bottling and Brewery units shall install and maintain these bottle counters at foreign liquor and India made foreign liquor manufactories at their own cost.
- (4) The technical guidelines relating to installation and use of Mass Flow Meters, Radar based level transmitters, sensor based electronic bottle counters and other appliances/accessories and the specific parameters required to be measured, recorded and archived through these devices shall be specified in the Standard Operation Procedure (SOP) issued by the Excise Commissioner from time to time.
- (5) The licensee of foreign liquor or India made foreign liquor manufactory shall be responsible for regular maintenance of Mass Flow Meters, Radar based level transmitters, sensor based electronic bottle counters and other appliances /accessories so that accounts in the foreign liquor or India made foreign liquor

manufactory showing the quantity and strength of spirit received in, issued from and remaining in the plant shall be available from these instruments on continuous basis to the Officer-in-charge and officers of the Excise Directorate. Any malfunctioning of these instruments detected by the Officer-in-charge of the manufactory or any inspecting officer shall be corrected forthwith and the nodal officer of the Excise Directorate shall be intimated about this. The operation of the manufactory shall remain suspended till restoration of these instruments to its designated standard.

- (6) The process of manufacturing of Beer is entirely different from that in the distillation/bottling units. In case of distillation/bottling unit, the Excise duty is calculated in terms of London Proof Liters (LPL); whereas in case of Beer the Excise duty is calculated as per volume i.e., Bulk Liters (BL). Since BL is calculated on the net volume of the product with different content of alcohol in Beer, the Magnetic or Volumetric flow meter will be appropriate instrument to measure the production of Beer. The licensee of a Beer manufactory shall be responsible for installation and regular maintenance of Magnetic/Volumetric flow meter.
- (7) The Officer-in-charge shall ensure calibration of all the Mass Flow Meters used in the foreign liquor or India made foreign liquor manufactory and Magnetic or Volumetric flow meter used in the Beer manufactory once in a financial year by any accredited institution authorized by the Excise Commissioner and keep the certificate of such calibration for at least three years.
- (8) The licensee of the Foreign liquor or India made foreign liquor manufactory and/or bottling unit as well as Brewery shall install these electronic devices at their own cost".

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By Order of the Governor

GUHA POONAM TAPAS KUMAR

Commissioner-cum-Secretary to Government